

# City of Lake Charles

326 Pujoe Street  
P.O. Box 1178  
Lake Charles, LA  
70602-1178

## Certified Copy

Ordinance: 17058

File Number: 436-14

Enactment Number: 17058

**An ordinance providing for the continuation of the levy and collection of a one-percent (1%) sales and use tax ("Tax") by City of Lake Charles, Louisiana ("City"), for an additional 25-year period beginning March 1, 2015, in accordance with the provisions and terms of Chapter 2-D of Subtitle II, Title 47 of the Louisiana Revised Statutes of 1950, as it may be amended ("Uniform Local Sales Tax Code").**

WHEREAS, pursuant to the provisions of Section 2711.A(1) of Title 33 of the Louisiana Revised Statutes of 1950, as amended, and Article VI, Sections 7(A), 29(B), 30 and 32 of the Louisiana Constitution of 1974, and the authority granted at a special election held within the City of Lake Charles, on May 3, 2014, the City now continues the levy and collection of the Tax for an additional 25-year period beginning March 1, 2015, the proceeds of which are to be allocated, distributed, and used by the City, as set forth in the propositions submitted at the election, a copy of which propositions are attached hereto as Exhibit "A" and made a part of this Ordinance as if fully set forth herein; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAKE CHARLES, LOUISIANA, in regular session convened, that:

**SECTION 1: City Tax.** The continuation of the Tax in favor of the City, authorized at a special election held within the City, on May 3, 2014, upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and upon the sale of services in the City, shall continue to be assessed, imposed, collected, paid and enforced, in the manner and subject to the terms and provisions of Uniform Local Sales Tax Code, the provisions of which are incorporated by reference herein.

Proceeds of the Tax, described in this section shall continue to be allocated, distributed, and used by the City in the manner and for the purposes described and provided for in Exhibit "A" hereto which are the propositions approved by the electorate of the City at an election held May 3, 2014.

**SECTION 2: Integrated Bracket Schedule Applicable to Collection.** The Tax described in Section 1 shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950, as amended (R.S. 47:304). The dealers shall remit to the sales tax collector of the City, the Sales and Use Tax Department of the Calcasieu Parish School Board ("Collector") and comply with the Uniform Local Sales Tax Code, particularly La. R.S. 47:337.29, the proportionate part of the sales and use taxes collected in the City in accordance with said integrated bracket schedule.

**SECTION 3. Vendor's Compensation.** For the purpose of compensating the dealer in accounting for and remitting the Tax described in this Ordinance, each dealer shall be allowed one percent (1%) of the amount of the Tax due and accounted for and remitted to the Collector in the form of a deduction in submitting his report and/or reports and paying the amount due by the dealer, providing the amount due was not delinquent at the time of payment, and providing the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.

**SECTION 4: Exclusions and Exemptions.** The Tax imposed under this Ordinance is subject to specific provisions under La. R. S. 47:305 of the Louisiana State sales and use tax laws and La. R.S. 47:337.9 of the Uniform Local Sales Tax Code. The City has also adopted the optional exclusion and exemption allowed by Louisiana State sales and use tax law and codified under R. S. 47:337.10.(I) (Manufacturers Machinery and Equipment Exclusion Ord. No. 13360). It has not adopted any other exclusions or exemptions which are not allowed as an exclusion or exemption from Louisiana State sales and use tax. Included within the tax base is every transaction, whether sales, use, lease or rental, or

service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana.

SECTION 5: Interest. The interest on the unpaid Tax provided for by La. R.S. 47:337.69 shall be at the rate of one and one-fourth percent (1-1/4%) per month.

SECTION 6: Delinquency Penalty. Penalty on the unpaid Tax as provided by La. R.S. 47:337.70 shall be five percent (5%) per month.

SECTION 7: Penalty for False or Fraudulent Return. Penalty as provided by La. R.S. 47:337.72 shall be fifty percent (50%) of the Tax found to be due.

SECTION 8: Negligence Penalty. The penalty provided by La. R.S. 47:337.73 shall be five percent (5%) of the Tax or deficiencies found to be due, or ten dollars (\$10.00), whichever is greater.

SECTION 9: Penalty for Insufficient Funds Check. The penalty provided in La. R.S. 47:337.74 shall be an amount equal to the greater of one percent (1%) of the check or twenty dollars (\$20.00).

SECTION 10: Attorney Fees. The Collector is authorized to employ private counsel to assist in the collection of any Tax, penalties or interest due under this Ordinance, or to represent him in any proceeding under this Ordinance. If any Tax, penalties or interest due under this Ordinance are referred to an attorney at law for collection, an additional charge of attorney fees, in the amount of ten percent (10%) of the Tax, penalties and interest due, shall be paid by the tax debtor.

SECTION 11: Limits of interest, Penalty and Attorney Fees. Should the interest, penalties or attorney fees herein, or the combined interest, penalties and attorney fees be declared to be in excess of limits provided by other law, including relevant jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other law shall apply.

SECTION 12: Collector. All sales and use taxes described in this ordinance shall be collected by a "Collector" as provided by La. R.S. 47:301(2)(b) which shall mean and include the Calcasieu Parish School Board Sales and Use Tax Department, the entity presently collecting sales and use taxes on behalf of the City.

SECTION 13: Powers of Collector. The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this Ordinance, to appoint deputies, assistants or agents to assist in the performance of his duties, and in pursuance thereof to make and enforce such rules as he may deem necessary.

SECTION 14: Disposition of Revenues. All Tax, revenues, funds, assessments, monies, penalties, fees or other income which may be collected or come in the possession of the Collector under any provision or provisions of this Ordinance relating to the Tax described herein shall be promptly deposited by the Collector for the account of the City, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the Collector with said fiscal agent pending the final determination of the protest or litigation.

Out of the funds on deposit in such special funds, the Collector shall first pay all reasonable and necessary costs and expenses of administering and collecting the Tax described herein and administering the provisions of this Ordinance, as well as the various administrative and enforcement procedures. Such costs and expenses shall be reported by the Collector monthly to the City.

In compliance with the special election authorizing the renewal of the levy and collection of the Tax described herein, after all reasonable and necessary costs and expenses of collecting and administration of the Tax have been paid as provided for above, the remaining balance in such special funds shall be available for appropriation and expenditure by the City, solely for the purposes designated in the proposition authorizing the levy of the Tax.

SECTION 15: Accounting for Funds. All funds or accounts described herein may be

separate funds or accounts or may be a separate accounting with a general or "sweep" fund or account containing monies from multiple sources so long as separate accounting of such monies is maintained.

SECTION 16: Severability. If any one or more of the provisions of this Ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this Ordinance, but this Ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this Ordinance which validates or makes legal any provision of this Ordinance which would not otherwise be valid or legal, shall be deemed to apply to this Ordinance.

SECTION 17: Uniform Local Sales Tax Code is Controlling. If any provision of this Ordinance shall be in conflict with the provisions of the Uniform Local Sales Tax Code, the provisions of the Uniform Local Sales Tax Code shall be controlling.

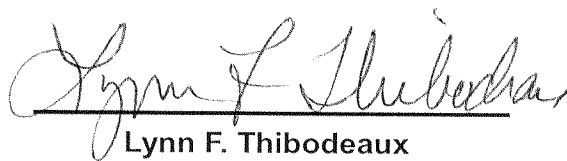
SECTION 18: Effect Upon Prior Sales Tax Ordinances. With respect to the City Tax, this Ordinance shall be considered as additional and supplemental to the ordinances heretofore adopted by the City, to provide that the Tax now authorized to be levied in the City shall hereinafter be collected, administered and enforced in the manner provided by the Uniform Local Sales Tax Code and shall be construed to rescind and repeal any prior resolutions or ordinances of the City relating to the levy, allocation, distribution and use of the proceeds of the Tax.

SECTION 19: Effective Date. The continuation of the Tax shall be effective on March 1, 2015.

SECTION 20: Term. The Tax shall remain in effect for twenty-five (25) years.

SECTION 21: Publication and Recordation. A copy of this Ordinance shall be duly published in the "Lake Charles American Press", official journal of the City, as soon as is reasonably possible. A certified copy of this Ordinance shall be recorded in the mortgage records of Calcasieu Parish, Louisiana. Two (2) certified copies shall be sent to the Director of the Calcasieu Parish School Board Sales and Use Tax Department.

I, Lynn F. Thibodeaux, Clerk of the Council, certify that this is a true copy of Ordinance number 17058 passed by the City Council on 9/17/2014.



**Lynn F. Thibodeaux**  
**Clerk of the Council**



**Date Certified**

## EXHIBIT A

### SALES TAX RENEWAL PROPOSITION NO. 1

Shall the City of Lake Charles, Louisiana (the "City"), under authority of La. R.S. 47:338.1, *et seq.*, be authorized to continue to levy and collect within the City for twenty-five (25) years from March 1, 2015, a tax of one percent (1%) ("Tax"), with collections from the tax estimated to be \$21,332,400 for one entire year, upon the sale at retail, the use, lease or rental, consumption and storage for use or consumption of tangible personal property, and upon sale of services as defined in R.S. 47:301 to 47:317, inclusive, with proceeds of the Tax dedicated and used to construct, acquire, operate and maintain paving, resurfacing, street improvements, bridges, street lighting facilities; construct, purchase and maintain fire department stations and equipment, garbage disposal and health and sanitation facilities and equipment, public buildings, parks and recreation facilities, sewer and sewer disposal works, improvements to the lakefront, title to which shall be in the public; and for operating and maintaining fire, police, health and sanitation, recreation, public works, and other departments of the City, or for any one or more of said purposes, in addition to any fees levied for public utility purposes?

